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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 24.03.2005

Coram:

The Honourable Mr.MARKANDEY KATJU, Chief Justice

and

The Honourable Mrs. Justice PRABHA SRIDEVAN

R.C.P. No. 45 of 2000

Commissioner of Central Excise,
Coimbatore. …. Applicant

vs.

1. Customs, Excise & Gold (Control)
Appellate Tribunal
South Regional Bench,
Shastri Bhavan Annexe,
Chennai.

2. M/s.Chemicals and Plastics Pvt. Limited,
8, Cathedral Road,
Chennai – 86. …. Respondents

Petition under Section 35 H(1) of the Central Excise Act, 1944 praying that in the circumstances stated therein the High Court will be pleased to direct Customs Excise and Gold [Control] Appellate Tribunal [South Zonal Bench] Chennai to state a case and refer the following question of law.

" Whether MODVAT credit could be allowed at a later date without following any procedures as prescribed under chapter V[AA] of the erstwhile Central Excise Rules 1944 "

against the order No.559/2000 dated 26.4.2000 in E/3407/93-C dated 26.4.2000 on the file of the Cusomts Excise and Gold [Control] Appellate Tribunal, South Zonal Bench at Madras

[against the order A.No.138/92 (CBE) Appeal No.3/93 CE [CBE] dated 4.1.93 on the file of the Collector of Customs and Central Excise [Appeals] 4A, Dindigul Road, Trichy]

[C.No.V/ 28/29 /30/103/91-T.5 order No.21/92 on the file of the ASSt. Collector of Central Excise, Salem Division, Salem]

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For Applicant … Mr.K.Veeraraghavan, SCGSC

For Respondent 2… Ms.L.Mythili

O R D E R

THE HONOURABLE THE CHIEF JUSTICE

In view of the order passed in R.C.P.No.9 of 2004 dated 24.03.2005, this reference petition is rejected.

Sd/
Asst.Registrar

/true copy/

Sub Asst.Registrar

Copy to:

1. The Commissioner of Central Excise, Coimbatore.

2. The Customs, Excise & Gold [Control] Appellate Tribunal,
South Regional Bench, Shastri Bhavan Annexe,
Chennai – 6

3. The Assistant Collector of Central Excise,
Salem Division, Salem.

4. The Collector of Customs & Central Excise [Appeal]
4A, Dindigul Road, Trichy.

One cc to Mr.K.Veeraraghavan, SCGSC., SR.14293.

R.C.P.No. 45 of 2000

PV [co]

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